

Article - Tax - General

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§13–836.

(a) (1) If contraband alcoholic beverages or contraband tobacco products are seized:

(i) the Comptroller or police officer shall give a notice of seizure to the person from whom the property is seized at the time of the seizure; and

(ii) the Comptroller shall:

1. where possible, give a notice of seizure to the registered owner of a seized conveyance; and

2. publish a notice of seizure of the conveyance in a newspaper of general circulation in the county where the seizure occurred.

(2) If contraband motor fuel is seized, within 48 hours after the seizure, not including weekends and holidays, the Comptroller shall give a notice of seizure to:

(i) the owner of the contraband motor fuel;

(ii) the registered owner of the seized conveyance; and

(iii) any secured party noted in the records of the Motor Vehicle Administration.

(3) A notice of seizure shall state the right of an owner or other interested person, including a secured party of record, to file a claim for the return of the seized property.

(b) (1) A police officer who seizes a conveyance used to transport contraband alcoholic beverages promptly shall notify the Comptroller of the seizure.

(2) A police officer who seizes any contraband tobacco products or conveyance used to transport contraband tobacco products shall deliver the seized cigarettes or other tobacco products and conveyance to the Comptroller.

(3) A police officer who seizes any contraband motor fuel shall:

(i) deliver the seized contraband motor fuel and conveyance to the Comptroller; or

(ii) if the seized conveyance is operated by a common carrier, regulated by either the Maryland Public Service Commission or the Interstate Commerce Commission, and transports motor fuel for another person, for a fee, direct the operator of the conveyance to take it to a location that the Comptroller designates.

(c) For a seized conveyance transporting contraband motor fuel that is operated by a common carrier, the Comptroller shall:

(1) remove the contraband from the conveyance at the location that the Comptroller designates;

(2) retain the contraband, subject to §§ 13-840 and 13-841 of this subtitle;

(3) after removing the contraband, release the conveyance to its operator; and

(4) reimburse the common carrier for all tariff charges applicable to the movement of the conveyance from:

(i) the place of seizure to the location where the contraband motor fuel was removed; and

(ii) the place where the contraband motor fuel was removed to the nearer of the common carrier's home terminal or the place of seizure.

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